

SAMSUNG**ELECTRONICS**

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**07027731****SUPPL**

October 24, 2007

Securities and Exchange Commission
Office of International Corporate Finance
450 Fifth Street, N.W.
Washington D.C. 20549



Re : Samsung Electronics Co., Ltd. – Rule 12g3-2(b) Filing, Commission File No. 82-3109

Ladies and Gentlemen :

The following information is provided by Samsung Electronics Co., Ltd. to the Securities and Exchange Commission pursuant to paragraph (b) (1) (i) of Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended.

Should you have any questions on the foregoing, please do not hesitate to call Jin Hyuk Park of Simpson Thacher & Bartlett, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2514-7665.

Thank you.

Very truly yours,

Thomas Kim

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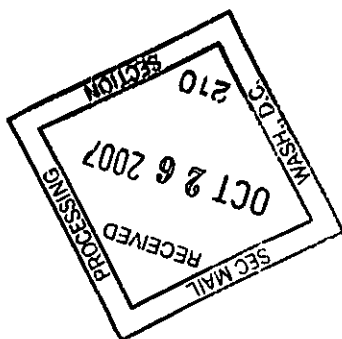
ELECTRONICS

October 24, 2007

Investment in LCD Line

On October 24, 2007, the management committee of Samsung Electronics authorized an investment in expanding the existing LCD Line 7-2.

- Investment amount: KRW 457.5 billion
- Purpose: To meet the growing market demand by maximizing production capacity





ELECTRONICS

October 24, 2007

Investment in Memory Lines

On October 24, 2007, the management committee of Samsung Electronics authorized an investment in expanding and upgrading the existing Memory Line 12, 13, and 15.

- Investment amount: KRW 798.4 billion
- Purpose: To improve competitiveness by increasing production capacity.

END